# Principal Commissioner of Income Tax (Central) v. M/s M.P. Biscuits Pvt. Ltd.

Income Tax Appeal No. 44 of 2018

Supplied court order; no reported citation stated | 2021-10-22

## Revenue appeal dismissed on the recorded historical monetary-limit position; no adjudication of tax merits.

260A

Division Bench | Naheed Ara Moonis | Saumitra Dayal Singh

### Procedural disposal — no tax merits adjudication

The order applies the monetary-limit position recorded in this appeal. It does not establish the threshold applicable today or determine the underlying tax merits.

### 01 FACTS OF THE CASE

Revenue appealed under section 260-A from the ITAT Lucknow Bench B order dated 26 July 2017 in ITA 607/LKW/2016 for AY 2006-07. The High Court docket is Income Tax Appeal No.44 of 2018.

Source: PDF p.1, paragraphs 1–2

### 02 DISCUSSION BY THE HON'BLE COURT

It was stated at the Bar that the disputed tax was below Rs.1 crore under CBDT Circular No.17/2019 dated 8 August 2019. The order treats that position as admitted by the parties; it does not independently compute the tax effect.

Source: PDF p.1, paragraphs 3–4

### 03 JUDICIAL DECISION

The Revenue appeal was dismissed because the disputed tax was below the recorded threshold.

Source: PDF p.1, paragraph 4

### 04 OUTCOME / IN WHOSE FAVOUR

The appeal for AY 2006-07 ended on the stated monetary-limit ground. The order does not adjudicate the underlying tax merits or affirm the Tribunal's reasoning on merits.

Source: PDF p.1, paragraph 4

### 05 AKHB REVIEW POINT

Preserve the separate High Court docket 44/2018, Tribunal docket 607/LKW/2016 and AY 2006-07; the four same-party orders are distinct cases. The historical circular and threshold are recited from the source, not stated as current litigation policy.

Source: PDF p.1, complete order; editorial distinction


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## SOURCE & VERIFICATION

Supplied court order — exact individual source bytes verified

Complete supplied one-page original read locally. Exact SHA-256 matches the saved source review and cloud individual-original verification. The cloud preparation visually inspected all ten original pages; this local note is checked separately. No PAN is stated. Later treatment and current law are not cleared.

Open cited source rendition

The exact High Court docket, Tribunal docket, order date and assessment year distinguish this record from similar-party orders.

## STATUTORY SCOPE

Only provisions expressly identified in this order are recorded. No current monetary threshold or current statutory equivalence is inferred.

## LATER TREATMENT

Source checked 2026-10-19. Later proceedings and current precedential treatment have not been comprehensively verified.

### AI DISCLOSURE

This AKHB research note was prepared with AI assistance from an identified primary report. Independent human review is not represented.

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